

Hospital	City / Town	County	Teaching Status [1]	Fiscal Year End	Number of Months Data		
Beth Israel Deaconess Medical Center	Boston	Suffolk	Teaching	09 / 30	6		
Financial Performance Indicators	FY02	FY03	FY04	FY05	FY06 Q2	MA Industry Median FY06 Q2	NorthEast US Median FY04 [2]
<b>Profitability</b>							
Operating Margin	-3.69%	-1.65%	3.30%	2.67%	-0.45%	0.55%	not available
Non-Operating Margin	2.59%	3.81%	1.11%	2.54%	5.35%	1.29%	not available
Total Margin	-1.10%	2.16%	4.42%	5.21%	4.90%	2.61%	2.08%
Operating Surplus (Loss)	(\$25,506,000)	(\$13,580,000)	\$30,538,000	\$26,529,000	(\$2,392,500)	---	---
Total Surplus (Loss)	(\$8,422,000)	\$17,805,000	\$40,813,000	\$51,765,000	\$26,002,000	---	---
<b>Liquidity</b>							
Current Ratio	2.63	2.44	2.74	3.25	3.43	1.49	1.68
Days in Accounts Receivable	59.98	59.56	54.59	51.99	52.38	41.32	49.17
Average Payment Period	49.43	49.30	47.62	43.22	56.74	49.66	63.4
<b>Solvency/Capital Structure</b>							
Debt Service Coverage (Total) [3]	3.48	4.68	4.13	4.40	---	---	3.11
Cashflow to Total Debt [4]	9.57%	13.07%	15.77%	17.64%	---	---	16.38%
Equity Financing	28.86%	29.15%	32.36%	35.87%	38.39%	39.96%	47.45%
<b>Other</b>							
Total Net Assets	\$280,750,000	\$285,055,000	\$336,689,000	\$406,825,000	\$444,718,000	---	---
Assets Whose Use is Limited	\$253,031,000	\$247,268,000	\$265,553,000	\$324,998,000	\$349,838,000	---	---
Net Patient Service Revenue [5]	\$565,880,000	\$596,698,000	\$705,967,000	\$751,429,000	\$392,737,000	---	---

### FY06 Q2 Filing based on hospital's UNAUDITED internal financial statements.

Data Sources: FY02 - FY06 Q2 data drawn from DHCFF quarterly and annual filings.

CAVEATS: FY02 data is unaudited but reviewed by the Division for consistency with the Audited Financial Statements. FY03-FY05 annual data is reconciled to Audited Financial Statements for most hospitals. DHCFF filings may not reflect all of the financial resources available to the hospital -- for example, resources available through associations with foundations or parents/affiliates. Financial information must be interpreted within the context of other factors, including, but not limited to, management plans, reimbursement changes, market behavior, and other factors affecting performance.

Comments: Hospitals may also submit comments which further explain or clarify specific data items. Any such disclosures are shown below.

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#### Notes:

[1] According to the Medicare Payment Advisory Commission (MEDPAC), a major teaching hospital is one with at least 25 FTE residents per 100 inpatient beds.

[2] NE US Median data from The "2006 Almanac of Hospital Financial & Operating Indicators." The Center for Healthcare Industry Performance Studies (CHIPS)/St. Anthony/Medicode INGENIX.

[3] Blank values indicate a facility with no current long term debt in the period covered. Ratio not applicable to quarterly analysis due to shortened time frame.

[4] Blank values indicate a facility with no long term debt net of current portion in the period covered. Ratio not applicable to quarterly analysis due to shortened time frame.

[5] Net Patient Service Revenue includes Premium Revenue.